

As Reported by the House Ways and Means Committee

134th General Assembly

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H. B. No. 255

Representative Lipps

Cosponsors: Representatives Kick, Fraizer, Bird, Seitz, Riedel, Merrin



A BILL

To amend section 5721.03 of the Revised Code to 1
permit the second publication of a county 2
delinquent property tax list to be made online 3
instead of in a newspaper. 4

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF OHIO:

Section 1. That section 5721.03 of the Revised Code be 5
amended to read as follows: 6

Sec. 5721.03. (A) At the time of making the delinquent 7
land list, as provided in section 5721.011 of the Revised Code, 8
the county auditor shall compile a delinquent tax list 9
consisting of all lands on the delinquent land list on which 10
taxes have become delinquent at the close of the collection 11
period immediately preceding the making of the delinquent land 12
list. The auditor shall also compile a delinquent vacant land 13
tax list of all delinquent vacant lands prior to the institution 14
of any foreclosure and forfeiture actions against delinquent 15
vacant lands under section 5721.14 of the Revised Code or any 16
foreclosure actions against delinquent vacant lands under 17
section 5721.18 of the Revised Code. 18

The delinquent tax list, and the delinquent vacant land tax list if one is compiled, shall contain all of the information included on the delinquent land list, except that, if the auditor's records show that the name of the person in whose name the property currently is listed is not the name that appears on the delinquent land list, the name used in the delinquent tax list or the delinquent vacant land tax list shall be the name of the person the auditor's records show as the person in whose name the property currently is listed.

Lands that have been included in a previously published delinquent tax list shall not be included in the delinquent tax list so long as taxes have remained delinquent on such lands for the entire intervening time.

In either list, there may be included lands that have been omitted in error from a prior list and lands with respect to which the auditor has received a certification that a delinquent tax contract has become void since the publication of the last previously published list, provided the name of the owner was stricken from a prior list under section 5721.02 of the Revised Code.

(B) (1) The auditor shall cause the delinquent tax list and the delinquent vacant land tax list, if one is compiled, to be published twice within sixty days after the delivery of the delinquent land duplicate to the county treasurer~~7~~. The first publication shall be made in a newspaper of general circulation in the county. The ~~newspaper~~ second publication may be made either in a newspaper of general circulation in the county or on a web site maintained or approved by the county. If the second publication is made on such a web site, the auditor shall remove or cause to be removed the list or lists from that web site two

weeks after publication. 49

(2) When publication is made in a newspaper of general 50
circulation in the county, the auditor shall comply with the 51
following requirements: 52

(a) The newspaper shall meet the requirements of section 53
7.12 of the Revised Code. The auditor may publish the list or 54
lists on a preprinted insert in the newspaper. The cost of ~~the~~ 55
~~second newspaper publication of the list or lists, if~~ 56
applicable, shall not exceed three-fourths of the cost of the 57
first publication of the list or lists. 58

(b) The auditor shall insert display notices of the 59
forthcoming publication of the delinquent tax list and, if it is 60
to be published, the delinquent vacant land tax list once a week 61
for two consecutive weeks in ~~a the newspaper of general~~ 62
~~circulation in the county.~~ The display notices shall contain the 63
times and methods of payment of taxes provided by law, including 64
information concerning installment payments made in accordance 65
with a written delinquent tax contract. The display notice for 66
the delinquent tax list also shall include a notice that an 67
interest charge will accrue on accounts remaining unpaid after 68
the last day of November unless the taxpayer enters into a 69
written delinquent tax contract to pay such taxes in 70
installments. The display notice for the delinquent vacant land 71
tax list, if it is to be published, also shall include a notice 72
that delinquent vacant lands in the list are lands on which 73
taxes have remained unpaid for one year after being certified 74
delinquent, and that they are subject to foreclosure proceedings 75
as provided in section 323.25, sections 323.65 to 323.79, or 76
section 5721.18 of the Revised Code, or foreclosure and 77
forfeiture proceedings as provided in section 5721.14 of the 78

Revised Code. Each display notice also shall state that the 79
lands are subject to a tax certificate sale under section 80
5721.32 or 5721.33 of the Revised Code or assignment to a county 81
land reutilization corporation, as the case may be, and shall 82
include any other information that the auditor considers 83
pertinent to the purpose of the notice. The display notices 84
shall be furnished by the auditor to the newspaper selected to 85
publish the lists at least ten days before their first 86
publication. 87

~~(2)~~ (c) Publication of the list or lists may be made by a 88
newspaper in installments, provided the complete publication of 89
each list is made twice during the sixty-day period as provided 90
in division (B) (1) of this section. 91

(3) ~~There shall be attached to the~~ The delinquent tax list 92
shall be accompanied by a notice that the delinquent lands will 93
be certified for foreclosure by the auditor unless the taxes, 94
assessments, interest, and penalties due and owing on them are 95
paid. ~~There shall be attached to the~~ If a delinquent vacant land 96
tax list, if it is to be published, it shall be accompanied by a 97
notice that delinquent vacant lands will be certified for 98
foreclosure or foreclosure and forfeiture by the auditor unless 99
the taxes, assessments, interest, and penalties due and owing on 100
them are paid within twenty-eight days after the final 101
publication of the notice. 102

(4) The auditor shall review the first publication of each 103
list for accuracy and completeness and may correct any errors 104
appearing in the list in the second publication. 105

(5) Nothing in this section prohibits a foreclosure action 106
from being brought against a parcel of land under section 107
323.25, sections 323.65 to 323.79, or section 5721.18 of the 108

Revised Code before the delinquent tax list or delinquent vacant	109
land tax list that includes the parcel is published pursuant to	110
division (B)(1) of this section if the list is not published	111
within the time prescribed by that division.	112
(C) For the purposes of section 5721.18 of the Revised	113
Code, land is first certified delinquent on the date of the	114
certification of the delinquent land list containing that land.	115
Section 2. That existing section 5721.03 of the Revised	116
Code is hereby repealed.	117